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ADMINISTRATA TATIMORE E KOSOVËS-PORESKA ADMINISTRACIJA KOSOVA- TAX ADMINISTRATION OF KOSOVO

FISCAL ELECTRONIC DEVICES TECHNICAL SPECIFICATION AND REQUIREMENTS

Pristine
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CHAPTER 1

General

Article 1

LEGAL FRAMEWORK:

1.1. This public ruling is issued under the authority of Article 9 of the Law on Tax Administration and Procedures (Law 2004/48) as amended by Law No. 03/L-071, dated 4 December 2008.

1.2, Article 12.6 of the Law on Tax Administration and Procedures, as amended by Law No. 03/L-071, authorized TAK to require that all supplies made by all or certain types of taxable persons be recorded by electronic means and to establish the specifications of the types of electronic machines which shall be used for such recording. The law requires that a sub-legal act be issued for implementation of these provisions. The Government of the Republic of Kosovo announced its desire

to implement fiscal cash registers throughout the Republic of Kosovo when it issued Decision No. 02/56 dated 18 February 2009. Administrative Instructions No. 06/2009, Date26/06/2009, On the Use of Fiscal Electronic Devices in the Republic of Kosovo, requires the Director General to issue a public ruling to establish the technical and functional specifications required for Fiscal Electronic Devices.

1.3. This ruling establishes the functional and technical requirements for making the implementation possible, including a range of obligations and rules for the different stakeholders, primarily the users and the persons and their staff supplying, maintaining and repairing the Fiscal Electronic Devices (hereafter called FED)

1.4 For the purpose of this Public Ruling, Committee will be established to test for compliance each model of Fiscal Electronic Devices as they are defined and described later into the present document and to certify and license them with the aim the above devices to be used by any obliged entrepreneurs who are defined by the provisions of the article 3 of the aforementioned public ruling, in the territory of the Republic of Kosovo for safe transactional data recordings which are of tax importance in order to ensure that all obliged entrepreneurs report their turnover accurately and pay the correct amount of tax on that turnover.

The Committee shall, where necessary, interact / cooperate with other competent departments or bodies responsible for supervising, monitoring and/or licensing of any other electronic, electrical or electro-mechanical sub-system that could be connected or communicated to Fiscal Electronic Devices in order to provide them with the necessary data for proper operation, with a view to form the final judgment and to make the appropriate decision for licensing or not of a given model of Fiscal Electronic Device.

In issuing a license of a model of Fiscal Electronic Device, the Committee will mainly consider: a) whether a prototype sample of the specific model of the Fiscal Electronic Device which the applicant / interested party is required to had produced before his application for licensing, meets / complies with the functional and technical characteristics specified in the present document, b) whether the interested party (manufacturer, importer or vendor) has a well-developed service and maintenance network of technicians in Kosovo and the required trained personnel and whether he can make available the required quantity of spare parts and components in Kosovo, c) whether the interested party (manufacturer, importer or vendor) is solvent and whether the financial structure of his business can ensure a smooth operation, d) whether, during manufacture or each import, it is possible for the Committee to verify that imported Fiscal Electronic Devices match the prototype sample provided during the license process.

The Committee is entitled to assign the test procedures for under-license models to institutions or other academic bodies or organizations with the appropriate knowledge and test laboratory equipment and cooperating with them for any

similar matter or technical assistance. The assigned institution or academic body must prepare a special report to the Committee regarding any test performed. The costs/expenditures incurred as a result of such tests burden the interested party (manufacturer, importer or vendor) of the Fiscal Electronic Device, or the owner of the particular Fiscal Electronic Device.

The Committee is entitled to examine every aspect deemed necessary make the appropriate decision and, following the issuance of the appropriate license, to reconsider whether obligations stemming from the aforementioned cases b, c and d are complied with in all cases. For this purpose, the interested party – applicant (manufacturer, importer or vendor) must provide the Committee with any additional information will be requested by it.

The interested party – applicant (manufacturer, importer or vendor) of an approved / licensed model of Fiscal Electronic Device is obligated to support with the spare parts the approved sample thereof for at least five (5) years from the end of the year the specific type of model was last sold in the market of Kosovo and to make it immediately available to the tax authorities and the Committee whenever is deemed necessary for audit purposes. How a sample is to be sealed and any other details required will be determined by a separate Public Ruling or by a special Minister's decision.

Article 2

MEF and TAK

2.1. MEF means Ministry of Economy and Finance of Kosovo

2.2. TAK means the Tax Administration of Kosovo

Article 3

Authorization of FED models and Tax Terminals for use in the Republic of Kosovo

3.1. The FED models and Tax Terminals for use in the Republic of Kosovo have to be made by manufacturer according Functional and Technical requirements published in appendixes Chapter 2 and Chapter 3 of this document.
It is a competence of a Commission established by the Minister of Economy and Finance (hereafter called the competent body) which is done according administrative Instruction mentioned in Article 11, the competent body is

authorized to approve the different models and to issue a certificate with registered number for the approved models. Only models with such certificate can be sold and installed in the Republic of Kosovo. Manufacturers/importers when apply before the competent body for approval of a model must provide one device of the model and the following documents:

- User's Manual;
- Service Manual;

3.2. The tests for proving the compliance with the Technical and Functional requirements are done by institutions or other academic bodies or organizations with the appropriate knowledge and test laboratory equipment in the participation of the member of the competent body with the support of manufacturers/importers. At the end of testing the Laboratory issues the protocol with the results of testing and presents this protocol to the competent body.

3.2.1. For program versions of an approved model only functional tests are performed;

3.2.2. If the fiscal device under testing has interfaces for connection to measuring equipment or systems for measurement (e.g. gasoline etc) these equipment and systems have to be tested, approved and registered as measurement equipment.

3.2.3. If the fiscal device under testing has interfaces for connection of other peripheral devices like barcode scanners, magnetic card readers etc, these peripheral device should not change the functions of the fiscal device. This is proved by functional testing.

Article 4

Authorization of dealers of fiscal systems in the Republic of Kosovo

The draft Kosovo Administrative Instruction in respect of the use of FED's envisages that any FED installed in Kosovo must be sold and installed through an authorized person (manufacturer, dealer, distributor and agent). Any repairs or modifications to a FED must be done by persons authorized to make such repairs or modifications.

The recognition of authorized dealers and the deliverance of licenses will be a competence of the competent body. Practical instructions will be issued in a later phase of the ongoing work in respect of the preparation of the introduction and implementation of fiscal systems in Kosovo.

It is emphasized that the recognition of authorized dealers and the deliverance of licenses is totally different from the certification for allowing the use of FED's as will be described under Chapter 3 hereafter.

Article 5

The obligatory use of approved devices supplied and install by licensed dealers

Retail sale transactions or wholesale transactions taking place in Kosovo (for which no invoice paid by bank transfer has to be issued) in accordance with applicable legislation, must be recorded by electronic means through the use of FEDs.

The term FED includes such electronic devices as fiscal cash registers and fiscal printers. They are used like stand alone devices or included into POS systems for the issue of fiscal revenue receipts (also called fiscal cash receipts or only fiscal receipts). Such issuance of a fiscal receipt does not depend from the manner of payment (cash payment, payment by credit card or any other equivalent payment instrument e.g. by check). It is allowed not to issue a fiscal receipt only if the invoice paid by bank transfer has to be issued. The FED has to be equipped with an external or built-in TAX Terminal (TT). The purpose of this terminal is to transfer the reports from the fiscal memory of a FED through the mobile operator's GPRS communication system to a connected to internet passive FTP server of TAK**.**

The users of FED's can only use approved devices supplied and install by licensed dealers to assure:

- The complete and the correct recording of the details of transactions by FED's
- The transfer of content of a fiscal memory of the devices to TAK server
- To exclude whatever manipulation of data during and after the recording of transactions.

5.1. Obligatory process to be followed before starting the use of FED's:

Before a FED to be installed and to be registered for operation the user of the FED has to sign a written contract for servicing and repairing of the fiscal device with

company which has a license for servicing fiscal devices from the approved model. The company sticks to the FED box a licensing label.

5.1.1. Form of the licensing label at the start of use

Example of identification label of FED

Authorized company	phone number
Device model	AC220-240V50Hz/DC12V 2500mA
CE and/or other symbols	
Registered number and date	of approval
Manufacturer ID number	Date of manufacturing

5.1.2. The certification of FED's before starting the registration of transactions.

The certification process of licensed FED's is made by the supplier of the equipment. The label of certification is placed on the equipment in a visible place where it cannot be damaged through use. It is immediately communicated to the Tax Administration in written form before using the FED and certifying that it meets the requirements for accurate reporting and data protection as provided in Paragraph 2 of Article 5 of the Administrative Instruction on the use of FED's in the Republic of Kosovo.

5.2. Starting and Periodical control and the label of control certifying the correct functioning.

5.2.1. Before starting the use a label of certification, which certifies the accurate recording of data and required data protection must be placed on the machine indicating the date it was installed and the installer.

5.2.2. Thereafter, an annual certification that the equipment is operating according to specifications must be done, no later than one year after the previous certification, but no earlier than 45 days before the annual period ends.

- Form: square
- Dimensions of the sides: ≥ 40 mm
- Color: The green field with black big size letters.
- Below the writing ELECTRONIC FISCAL REGISTER the identification number of the FED will be mentioned.
- The expiry date dd/mm/year is put in the middle of the label under YEAR ____.
- In the ellipse will be placed the fiscal seal that identifies the firm/association and the technician who is in charge for doing the periodic control.
- Material: Adhesive that does not allows the removal or the damage by the test for removal.

5.2.3. Refusal at the start or not passing the yearly periodical control:
Where the Fiscal Electronic Device does not pass the starting or periodical control, the authorized technician must place the label of negative periodical control (see label below) on a visible place on the equipment for the public and an information letter must be sent to the Tax Administration of Kosovo and the competent body. In addition, the technician must disconnect the power supply and remove the FED from service until it is repaired or the defects are corrected. The date and time that the FED was removed from service must be noted in the follow-up booklet described in 5.3 below.

- Form : square
- Dimensions of the sides: $\geq$ 40 mm
- Color: Red field with black big size letters, lineament by a diagonal
- Letters : Bold, height 5 mm
- Below the wording ELECTRONIC FISCAL REGISTER the identification number of the register. Below the writing OUT OF FUNCTION, the special red seal will be placed that identifies the association/firm and the technician in charge of doing the control inside the preprinted ellipse.
- Material: Adhesive that does not allow the removal or the damage by the test for removal.

5.3. Special Follow-up Booklet:

A special follow-up booklet must be kept for each licensed fiscal device in which all interruptions of functioning, all controls and all maintenances/repairs and all actions undertaken on the FED are recorded. The last page contains the signed statement of the administrators of authorized associations/firms that the sold FED is in compliance with the technical and functional features of the licensed model.

Article 6

Fiscal receipt

The fiscal receipt is a paper document issued by a fiscal device which is from the approved type, and which is officially registered at Tax administration. The fiscal receipt is a document with which is registered the sale/purchase of goods or services at a sales point, never mind the way of paying. The fiscal receipt must have minimum 18 characters per printed line and must end with fiscal logo. The fiscal logo is defined into **APPENDIX № 1** of this document. The content in fiscal receipt is described in Chapter 2. Examples of fiscal receipts are given in **APPENDIX № 2.**

Article 7

Daily Fiscal Report (DFR)

Daily Fiscal Report (DFR) is a paper document issued by a fiscal device which is from the approved type, and which is officially registered at Tax administration. The DFR is a document in which is registered the summary of sale/purchase of goods or services at a sales point, never mind the way of paying. The main goal of the summary is VAT data for the day to be printed and registered into fiscal memory. The DFR must end with fiscal logo. The content of DFR is described in CHAPTER 2. Examples of DFRs are given in APPENDIX № 2 in this document.

Additional modes and related reports
Except in REGISTER (R) mode each FED has to work in:

7.1. Report reading mode (X)

Each FED must allow reading and printing out of the current data accumulated during the day and data registered in the fiscal memory.

7.2. Final Reports mode (Z)

Each FED must allow reading and printing out a summary of the final data accumulated during the day and writing a summary of this data into the fiscal memory. In this mode is produced Daily Fiscal Report.

7.3. Programming mode (P)

Each FED must allow programming of necessary data in it. Most of the data have to be programmed only after Daily Fiscal Report to be possible the next reports to be valid. Each FED must insure the last possibility.

7.4. Fiscal memory content transfer mode

The FED must have the possibility to transfer the content of the fiscal memory to PC in this mode.
During the approval process for the FED is checked that there is the PC programs which insure that the content of fiscal memory is correctly written in file on the disk of PC. This program additionally must give the possibility to show on the monitor of the PC the content of fiscal memory in readable way.

If transferring of fiscal memory content needs additional hardware it must be supplied by the producer. The detailed description of the required handling operations for reading is written in the manuals.

The authorized serviceman of the FED is obliged to insure the additional hardware and software and provides service to the tax authorities in any case it is required.

7.5. Other modes

Each FED must allow testing the functions of the device, being connected Personal Computer (PC) and other equipment.

CHAPTER 2

FUNCTIONAL REQUIREMENTS

ARTICLE 8

GENERAL REQUIREMENTS FOR FEDS

1. All FEDs used for registering and storing electronic fiscal data as determined in the Sub-legal Act “On the use of Fiscal Electronic Devices Equipment in the Republic of Kosovo”, must contain a working memory and a fiscal memory. The data to be registered and stored in the working memory and the fiscal memory relate to the goods sold and the services rendered to the clients, allowing the establishment of fiscal reports in automatic manner as required by the Sub-Legal Act mentioned before. FEDs must have an embedded firmware which will provide according to this document usual function for registration of trade operations for sale of goods and services, control of printer, display, keyboard and other peripheral devices. The embedded firmware has to provide functions for control the data recorded in the fiscal memory. This embedded firmware has to be stored into a non volatile memory and the construction of the FED must guarantee that it is impossible to erase, change or replace the firmware.

2. FED must provide daily, monthly and other periodic reports of the registered sales.

3. FED must provide secure protection of the data stored into the fiscal memory. FED must make it impossible the data into the fiscal memory to be erased or changed.

4. FED must provide functions which will allow TAX officials to print the data stored in the fiscal memory from the Keyboard of the FED.

5. When in registration mode the overflow occurs the FED must be blocked until a daily fiscal report is printed and the accumulated data is stored into the fiscal memory.

6. FED must provide functions for generating periodic reports from the Fiscal memory when:

a) The value of the accumulated turnover for each of the VAT Groups for the period is not greater than 199.999.999.999, 99;

b) The value of the accumulated total turnover is not greater than 199.999.999.999, 99;

7. FED must provide test mode for checking that all functions related to the fiscal memory are performing without mistakes or problems. The device will provide also a function to print a check sum of the embedded firmware.

8. When the power supply is switched off during FED operation the operation has to continue automatically from the point where it has been interrupted when the power supply is switched on. When the power supply is interrupted during printing, a special line „POWER FAIL" must be printed when the power supply recovers and the last printed line must be printed once again.

9. In registration mode the FED will be able to be set to work with prices which are integers or numbers with two digits after the decimal point (from the type 0, 00). The currency of all approved FEDs shall be the Euro - €.

10. The FED must allow selling or returning an item (goods or services) or item group only when they are programmed into its memory with a name and a letter for the corresponding VAT rate.

a) The FED must provide enough memory space for programming of at least 500 items with their names, prices and VAT rates.

b) When items with free define (not preprogram) prices are sold (non-programmed price) they must be automatically assigned to the VAT rate of the item.

11. Return (refund) of an item when the fiscal receipt is closed shall be possible only if the item is exchanged with new items which have the same VAT rate as the returned item. The new bought items must be in the same price or more expensive than the returned one. If this is not possible the returned item will be possible only if the original receipt is turned back. The returned item must be registered in a special book, "Book of Returned Supplies". The content of the book "Book of Returned supplies" shall be defined by TAK.

12. The FED must allow automatic VAT computation for a minimum of five different VAT rates. The each VAT rate is sign with Latin letter – A, B, C, D, E. The rate marked with letter A is always with 0% VAT (free of VAT). The percentage of VAT rates must be programmed and stored in fiscal memory before fiscalization of the FED. The change of the percentage of the rates must be possible only after service (technical) intervention. It means only after the FED is

unsealed. The FED must permit the current set of Vat rates to be changed at least 20 times. The registers for turnover for different VAT rates of the sold/returned goods can not have negative values.

13. When a change in the current date of the FED is entered it shall check if the date is correct. The date which is entered cannot be earlier than the date of the last record in the fiscal memory or than the date on which the FED was put into operation. When an attempt is made to enter an earlier date the FED will be blocked until a correct date is entered. When an entered date is with more than one day later than the current date into the FED, the FED will ask for confirmation of entering in order to avoid mistypes.

14. The daily fiscal report records into the fiscal memory all counters in the FED. After daily fiscal report the counters of FED must start to count from „1". The exceptions are the counters with special requirements. They are described in this document. Such counters are the counter for daily fiscal reports or the counter of the documents issued by the FED.

15. The counter for the daily fiscal reports must be at least with 4 decimal digits.

16. The counter for the documents issued by the FED must be at least with 6 decimal digits.

17. The FED must automatically prohibit further operation, once an error is detected until the error is removed.

18. The FED must provide the data for daily, weekly, monthly and yearly reports (periodic reports) for the amount of turnover with VAT and the amount of VAT only per each different VAT rate (at least five).

19. The FED must have the capability, when during the registration mode the maximum digits of accumulated numbers are reached, to block the FED until a daily fiscal report is printed and the data are stored into fiscal memory. In such case, it must be possible to provide two daily reports for the same day.

20. The FED must prohibit the entry of transactions if the receipt or journal printers are disconnected or if there is depletion of paper.

21. If the Fiscal Memory is disconnected the FED must block its work, must do "MEMORY CLEAR" and go in "INITIAL STATE". The FED must then prohibit further operation. After connection of a fiscal memory FED must restore its data to correspond to content of the fiscal memory.

22. The FED must have rechargeable battery or other electric power supply in the case of power failure. When the power supply is switched off during FED operation, the operation has to continue automatically from the point where it has been interrupted when the power supply is switched on. When the power supply is

interrupted during printing, a special line “POWER FAIL” is printed when the power supply recovers and the last printed line is printed once again.

23. It must be possible authorized Tax Officials to print the data stored in the fiscal memory.

24. Each FED must generate a daily fiscal report, even if no daily transaction has taken place and the daily totals are zero.

25. If an Electronic Control Journal is implemented the writing of any information into the electronic journal must be followed by automatic control reading and confirmation that the data has been stored correctly. If the record in the electronic journal is corrupted the FED must block the registration mode.

26. The FED must have a special Multilanguage status parameter. The parameter must have 3 states. According this states FED has to work in English, Albanian or Serbian languages. It has to be possible the status to be changed before every fiscal receipt and before every report. The FED messages, the article names, the words in header and footer must be changed according the status. The alphabet must be LATIN with additional letters for Albanian and Serbian languages.

Article 9

Requirements for the fiscal memory

1. The construction of the FED shall include a special module called Fiscal memory. This module must be sealed as a module and must be sealed to the construction of the FED. The module shall provide non volatile storage of the data recorded in it for not less than 10 years. The manufacturer/importer is obliged to provide software programs for retrieving the information, stored into this module.

2. The capacity of the Fiscal memory shall be enough to store at least 1850 daily fiscal reports. The daily fiscal reports must have a fixed structure. When the number of the remaining daily fiscal reports in the fiscal memory is equal or less than 50 the In each Daily Fiscal Report the FED must print information about the number of the remaining daily fiscal reports for which there are free place in fiscal memory. The FED will prohibit any further operation when there is no more storage capacity.

3. The FED has to be put into operation only after the following information is programmed into its fiscal memory:

a) Business registration number of the taxpayer (13 characters), name and address of business, VAT registration Number.

b) Serial number of the FED (two characters for identification of manufacturer/importer two digits identifying authorized model of FED and 6 other digits form manufacture serial number)

c) Date, hour and minutes when the FED was put into operation.

It shall be impossible to change the above information during the operation of the FED.

4. The following data connected to the daily fiscal reports, periodical reports and information for the initial date of operation will be stored in the fiscal memory:

a) Number of Daily fiscal report (XXXX - 4 digits);

b) Date of the Daily fiscal report (XX XX XX - 6 digits), in the format dd mm yy;

c) From Daily fiscal report the turnover of the daily sales for at least 5 VAT rates. The maximum turnover for each VAT group is allowed to reach 1999999999 for integer numbers or 19999999.99 when the prices are with decimal point;

d) From Daily fiscal report the value of the daily taxes for each VAT rate. The maximum value of the taxes for each VAT rate shall correspond to the maximum value of the daily sales for each VAT rate.

e) From Daily fiscal report the number of the issued fiscal receipts in registration mode;

f) message for loss of turnover due to Memory Failure:

g) VAT rates and their changes;

h) Place of the decimal point in the item price and its record (history);

i) date, hour, and minute when the FED was fiscalised.

5. When the daily turnover is erased or lost from the FED memory due to malfunctioning the FED has to write in FM record with information for the date, hour and minute of the recovery process. It also counts this event by increasing a special counter for memory failures. During printing of daily fiscal report the FED must print „ MEMORY FAILURE, COUNTER XXXX, dd, hh, mm”

6. Each record which is stored in the fiscal memory must have a fixed block structure containing a check sum for the block. The check sum guarantees that the data in the block is not changed. Each registration in the fiscal memory is followed

by a reading and confirmation that the data has been stored correctly. If a mistake is found in the record the FED must block the registration mode.

Article 10

FED's requirements for data displaying and printing

1. The FED shall have an alphanumeric printing mechanism which allows simultaneous printing of a customer receipt and a journal copy of the receipt. The information printed in registration mode and in the Daily fiscal report will be always printed on both papers.

2. It is allowed that the information for the journal which is generated simultaneously with the one for the customer to be stored in a non volatile memory (FLASH or EEPROM). This memory shall allow the storage of at least 2000 lines. This electronic journal is printed in a mode different from the registration mode as a „journal with delayed printing". In this case two options are allowed:

2.1. When the electronic journal memory provides space for less than 100 000 printing lines, this memory shall be accessible only after removing the fiscal seal of the FED and:

a) The journal will be printed automatically before each daily fiscal report and the data in the journal memory will be cleared after printing. The journal is allowed to be printed on separate numbered parts by the operator decision. It has to be printed always when the electronic journal buffer overflow exist. The number of the journal has to contain the number of the daily fiscal report to which it is assigned and the ascendant number of the printed part of journal;

b) If the journal is not printed properly the printing of a daily fiscal report will be blocked;

c) When there are less than 50 lines in the journal memory starting of a new receipt shall be blocked and message "end of journal" will be displayed.
When there are only 10 lines left in the journal memory the same message will be displayed and the receipt must be canceled (annulled):

d) When the journal memory is full the FED shall be blocked until the journal is successfully printed. The journal memory cannot be cleared until the journal is successfully printed;

e) The count of the printed parts of the journals for each daily fiscal report shall be printed on the top of the daily fiscal report;

2.2. When the journal memory allows more than 100 000 printing lines to be stored, this type of memory have to be designed as a separate removable module (without having to break the fiscal seal) for storing of electronic copy of the electronic journal. This module shall not allow any changes in the data already stored. The journal for each daily fiscal report can be printed if the operator wishes so. After the printing the journal is not cleared. This allows the journal to be printed at any time when this is necessary by selecting the number of the daily fiscal report or its date. In this case each fiscal receipt shall contain the number of the daily fiscal report in which it is included and its own number in it. With this type of journal the FED can provide a separate printing for:

- Each fiscal receipt
- Each electronic journal
- Electronic journal for defined periods:
- The numbers of the first and last daily fiscal reports stored in the electronic journal;

Without a current electronic journal module the FED shall block the registration mode and the printing of daily fiscal reports mode.

a) Current module is an electronic journal module which is inserted as an empty module into a FED which is already fiscalised. The insertion should have been done after the printing of a daily fiscal report and before issuing the first fiscal receipt in registration mode.
During the first FED's writing into the module, the module must synchronize its work with the FED and becomes a current module. The module will continue to be current one until FED writes a journal receipts in another empty journal module. After that to use the old module on this FED (or in another one) shall be possible in special mode for reading the electronic journal only.

b) When there are less than 50 lines in the journal memory starting of a new receipt shall be blocked. When there are only 10 lines left in the journal memory the fiscal receipt shall be closed automatically;

3. Each document printed from the FED shall have a minimum of 18 characters per line printed on at least 28 mm wide paper FED and it must contain:

a) Header with:

- Possibility for not less 150 characters (empty lines are not printed) used for:
- The name, address of the taxpayer
- name and address of the shop or when there are no shop the text "movable shop"
- Other useful data;
- Fiscal Number of taxpayer
- VAT Certification Number
- In the shop's network the FED local number (at least 2 digits) and only for receipts operators name and operators number;

b) Footer with:

- Ascendant number of document;
- Date, hour and minutes of issuing;
- The FED identification number.
- Until the FED is fiscalised it shall print on each document "NON FISCAL RECEIPT".
- when the FED is fiscalised it will print on the last line of the customer receipt, on the last line of the daily fiscal reports and on the last line of all reports from the fiscal memory "FISCAL RECEIPT" and after that on the next line the fiscal logo. On all other documents the text "NON FISCAL RECEIPT" shall be printed.

c) When it is necessary it is allowed to print only one copy of a fiscal receipt. In this case the copy will be marked as "COPY" printed in double width font. The copy is a non fiscal receipt.

4. Each FED must have the capability to print a fiscal receipt for the supplies made to each client. The fiscal receipt is issued in two copies. The first like customer receipt and the second like journal copy. The fiscal receipt must be readable and to contain the following data:

4.1. Header of the document

4.2. Important indicators of each issued receipt

- FED local number at least two digits in case there are installed more the one FED in to the same establishment/outlet.
- Operators name and number
- Sequential number of issued fiscal receipt
- Date and time of transaction supply.

4.3. Article details and receipt.

At least one line for each item.

- Quantity, unit price description of item or service or its abbreviation value of supplied quantity and Vat rate market with specific letter for each rate per each supplied item. When

the quantity is one it is possible the quantity and price to be omit;

4.4. Percentage (or value) discount and its amount with minus sign or percentage (or value) surplus if any;

4.5. Subtotal amount, percentage (or value) discounts over it and its amount with minus sign or percentage (or value) surplus if any;

4.6. Total amount to be paid;

4.7. Amounts paid by different ways
4.8. Tax amounts per different active tax rates.

4.9. Total amount without the tax (VAT)

4.10. Footer of the document. Between the line with the text "FISCAL RECEIPT" and fiscal logo is printed a serial ascendant number of the fiscal customer/client receipt issued per the day.

Examples of Fiscal receipts are given in **APPENDIX № 2**.

5. The daily fiscal report will include:

5.1. Header of the document

5.2. Name of the report and its number

5.3. Part 1 of the report
- Count of customers (fiscal receipts)
- Total amount registered in FEDs "drawer"
- Count and amount of surcharges
- Count and amount of discounts
- Total net amount of turnover including VAT
- Count of returns (refunds) and total amount of refunds
- Count of corrections (voids) and total amount of voids
- Type of payment and amount per each type of payment
- Total net amount in cash of turnover including VAT
- Received (by manager) amount of money in cash
- paid out (to manager) amount of money in cash
- Total amount of cash in drawer

5.4. Part 2 of the report
- VAT rate A free of VAT
- Total turnover per rate amount

- VAT rate B --%
- Turnover without VAT amount
- VAT amount
- Total turnover per rate amount
- VAT rate C --%
- Turnover without VAT amount
- VAT amount
- Total turnover per rate amount
- VAT rate D --%
- Turnover without VAT amount
- VAT amount
- Total turnover per rate amount
- VAT rate E --%
- Turnover without VAT amount
- VAT amount
- Total turnover per rate amount

……..

Repeat for all active VAT rates

……..

- Total amount of turnover without VAT
- Total amount of tax (VAT) due
- Total amount of turnover including VAT
- Count of fiscal receipts
- Count of memory failures
- Accumulated total amount of turnover including VAT for FED since fiscalization;
- Accumulated total amount of tax (VAT) due for FED since fiscalization

5.5. Part 3 of the report

- Text “FED is cleared”
-Daily Fiscal Report number in fiscal memory
-Count of empty Daily Fiscal Reports in fiscal memory

5.6. Footer of the document

Example of a Daily Fiscal Report is given in **APPENDIX № 3.**

6. The printing of a detailed periodical report from the fiscal memory shall include:

6.1. Header of the document

6.2. Name of the report

- Start number of date of the period
- end number of date of the period
- Date, hour and minutes of fiscalization

6.3. Part 1 of the report

- Sequential number of VAT rates and number of DFR from which are valid
- Date, hour and minutes when VAT rates are entered
- Position of decimal point
- All active VAT rates and their values

6.4. Part 2 of the report

- Sequential number and date of DFR
- Count of fiscal receipts
- Turnover per VAT rate A free of VAT amount
- Turnover per VAT rate B amount

.....

Repeat for all active VAT rates

.....

- Tax (VAT) due per VAT rate B amount

.....

Repeat for all active VAT rates

.....

- Total amount of turnover including VAT for DFR
- Total amount of tax (VAT) due for DFR

……..

Repeat part 2 for all DFR with these VAT rates in the period

……..

Repeat parts 1 and 2 for all VAT rates

If the VAT rates were changed in the period

……..

6.5. Part 3 of the report

- Count of Daily Fiscal Reports in the period
- Total amount of turnover including VAT for the period
- Total amount of tax (VAT) due for the period

- Count of fiscal receipts in the period
- Turnover per VAT rate A free of VAT amount
- Turnover per VAT rate B amount
.....
Repeat for all active VAT rates in the period
.....
- Tax (VAT) due per VAT rate B amount
.....
Repeat for all active VAT rates in the period
.....

6.6. Footer of the document

Example of a detailed periodical report from the fiscal memory is given in **APPENDIX №4.**

7. The printing of a short periodical report shall include:

7.1. Header of the document

7.2. Name of the report
- Start number of date of the period
- End number of date of the period
- Date, hour and minutes of fiscalization

7.3. Part 1 of the report
- Count of Daily Fiscal Reports in the period
- Total amount of turnover including VAT for the period
- Total amount of tax (VAT) due for the period
- Count of fiscal receipts in the period
- Turnover per VAT rate A free of VAT amount
- Turnover per VAT rate B amount
.....
Repeat for all active VAT rates in the period
.....
- Tax (VAT) due per VAT rate B amount
.....
Repeat for all active VAT rates in the period
.....

7.4. Footer of the document

Example of a short periodical report from the fiscal memory is given in **APPENDIX №5**.

8. In a separate mode the FED will provide the possibility to send a periodic report to the TAX Administration server through the TAX Terminal. The requirements for this periodic report are described in Article 11 of these functional requirements. The successful transmission of this report will end with automatic printing of its summary containing:

8.1. Header of the document

8.2. Name of the report
- start date of the period
- end date of the period
- Date, hour and minutes of fiscalization

8.3. Part 1 of the report
- Count of Daily Fiscal Reports in the period
- Total amount of turnover including VAT for the period
- Total amount of tax (VAT) due for the period
- Count of fiscal receipts in the period
- Turnover per VAT rate A free of VAT amount
- Turnover per VAT rate B amount

.....
Repeat for all active VAT rates in the period
.....
- Tax (VAT) due per VAT rate B amount

.....
Repeat for all active VAT rates in the period
.....

8.4. 32-bit code

8.5. Text ‘transmitted ok’ if the transmission was completed successfully, o
r text ‘not transmitted’ if the transmission was not completed successfully.

8.6. Footer of the document

Example of report printed by FED after successful transmission of a periodic report to the TAK server (through the TAX Terminal) is given in APPENDIX №6.

9. All registered or accumulated sum are expressed in EUR and CENTS.

10. The FEDs will follow these requirements. It is allowed to print more information if this will enhance the functionality and user friendliness of the FED. It is allowed not to print some parameters when their value is zero and the readability of the document is not decreased. When an items report is printed it is obligatory to print the character assigned to its VAT rate.

Article 11

Requirements for the TAX Terminal (TT)

1. The FED or the TAX Terminal has to indicate that the TAX terminal is ready to receive data.

2. The TAX Terminal has to receive periodic reports from the fiscal memory which are generated by the FED and are prepared to be sent to the TAK server. The transmission protocol will guarantee that the report is received correctly at TAK server. At the end of the transmit report a 128 bits checksum calculated over the sent report according the algorithm MD5 (standard 1321) must be sent. The same check sum must be printed by FED in the summary report after the transmit report is received successfully by TAK server. This summary report has to be kept together with the Daily fiscal reports. It should be possible to print the same summary report always when the same report is sent to the TAK server.

3. The communication have to be through GPRS system, to be based on TCP/IP protocol. The files with the reports will be transmitted to a passive FTP server. The Tax Terminal has to be configured with a CONFIG program. The program has to be used to write into terminal the parameters of the FTP server (name, ID, Password) and mobile operator's ACCESS POINT to internet.
The default task is each FED user to transmit once per month (before the date 10th) the monthly report. The date and time are defined by user.

4. The transmitted characters in the file which is transferred to the TAK server are in ASCII code. The structure of the name of the file and the file structure will be as follow:

4.1. The name of the file is with the following structure

iiiiiiiii_ddmmyyyy_DDMMYYYY_ ddmmyyyyhhmm .txt
where:
iiiiiiiii is IDentification number of FED
ddmmyyyy is first date of the period
DDMMYYYY is last date of the period
ddmmyyyyhhmm is date, month, year, hour and minute when the report is created by FED

An example:

AB02000048_01082008_31082008_050920081643.txt
The file name is for the report created by FED AB02000048 for the period August 2008. It is created on 05.09.2008, hour 16, minutes 43.

4.2. The file consists of lines, ending with "LF" +"CR". The content of each line is marked with its beginning character. The characters used are:

- H – header of the report;
- D - Daily report, in ascending order;
- E – Daily Error report, FED's Memory Reset
- P – Periodic report
- S - Summary
- C - Check sum according MD5

4.2.1. The header is one line with the following structure

H iiiiiiiii kkkkkkkkkkkkk ddmmyyyy DDMMYYYY
where:
kkkkkkkkkkkkk is the ID number of tax payer
The line will have 5 parameters separated by "space".

4.2.2. Daily reports shall have as many lines as the daily reports present. Each line will have the same structure:

D a b c d e or E a b c d e
Each line will have 20 parameters separated by "space".
Where:
a- DFR number (ZZZZ)
b- Date, month, year, hour and minute of the daily report
c- The number of fiscal customer receipts included in the report
d- The turnover (including VAT) for each tax group
e- The amounts of VAT for each tax group
If during the day there is Memory (RAM) failure the daily report line is:
E 0 b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

4.2.3. The periodic report is one line with the following structure:

P l m n o

The line will have 19 parameters separated by “space”.

Where:

l-the number of daily fiscal reports included in the period

m-the number of fiscal receipts for the period

n-the total turnover (including VAT) for each tax group for the period

o-the total amounts of AT for each tax group for the period

4.2.4. The summary report is one line with the following structure:

S l m p q

The line will have 5 parameters separated by “space”.

Where:

p-the total turnover (including VAT) for the period

q-the total amount of VAT for the period

4.3. An example of a report from the fiscal memory which is sent from the TAX Terminal to TAX Administration server.

An example of file content:

H iiiiiiiii kkkkkkkkkkkk ddmmyyyy DDMMYYYY (The header)
D 1234 ddmmyyyyhhmm 43 0 10000 1000 0 0 0 0 0 0 200 100 0 0 0 0 0 0 (DFR1)
D 1235 ddmmyyyyhhmm 52 0 100000 10000 0 0 0 0 0 0 2000 1000 0 0 0 0 0 0 (DFR2)
……
D 1248 ddmmyyyyhhmm 12 0 1000 100 0 0 0 0 0 0 20 10 0 0 0 0 0 0 (DFR15)
P 15 752 0 1000000 100000 0 0 0 0 0 0 200000 10000 0 0 0 0 0 0 (Prpt)
S 15 752 1100000 210000
C FADABCE7D0C989A8DF0A021847919F55 (MD5 check sum)

If there is a DECIMAL POINT, the amount is transferred with decimal point on the correct place (like it is printed on FED’s report).

CHAPTER 3

TECHNICAL REQUIREMENTS FOR FEDS AND TAX TERMINALS

Article 12

Basic Technical Requirements

1. The FEDs must have nonvolatile non erasable fiscal memory.

2. The FEDs and Tax Terminals must be suitable for 24 hours operation.

3. The FEDs must Have an automatic calendar and clock and be programmable from the keyboard and capable of keeping the right time for at least 1500 hours without external power supply.

4. The FED must ensure protection without external power supply for data registered in its non volatile memory (with a back up battery) for at least 1500 hours.

5. The FEDs must have alphanumeric printing mechanism with a receipt and journal papers or only receipt paper when electronic journal is in use. When the paper ends the FED shall be blocked.

6. The FEDs must have an alpha numeric display for the operator and customer with at least 32 characters.

7. TAX Terminal must have indicators which will show to the operator in which phase of operation the terminal is at the moment.

8. The FEDs must have a memory for items with capacity for:

- programming at least 500 items with their names, price and VAT rate;
- Accumulative registers for the sold quantity and turnover of each sold item;

9. The FEDs for indoor use must be able to operate at temperatures from 0 to 40°C. FEDs which are to be used in open air must be able to operate from -15 up to + 45 °C.

10. The fiscal memory must be mounted in a separate module with hard

nontransparent walls, marked permanently with its individual number. The fiscal memory module must be sealed like module and the module must be sealed to the box of the FED. The assembling of the module must provide the possibility to check its individual number without destroying the seal of the fiscal module.

11. The FED must provide separate seal (usually a sticker or any other mean) to protect the program memory from changes or erasing.

12. The FED must provide separate sets of accumulative registers for each VAT rate for the receipt and for each VAT rate for the whole day (for the time period of daily fiscal report).

13. The accumulative registers for the fiscal receipts must be minimum 8 digits.

14. The construction of the FED and TAX Terminal must be designed in such manner, that there was a visible seal, which will guarantee that only authorized servicemen can have access to the electronic components and modules. The used seal have to be lead seal which cover a protective screw. The seal is placed or removed by the authorized service.

15. The FED and the TAX Terminal must have at least one interface for connection to a PC.

16. The FEDs must have incorporated rechargeable battery to be possible to work at least two hours if FEDs are not connected to uninterruptible power supply.

17. FEDs must be designed to operate on a single-phase public AC power network with the following parameters:

- Voltage: 230V ± 10%.
- Frequency 50 ± 1 Hz.

It is possible FEDs to operate with DC Voltage less 30 V if they are supplied with AC to DC Adapter connected to the Public power network.

The power supply implementation shall comply with European Regulations. Also, FEDs shall be designed, from the point of view of safety, in accordance with current European standards**.**

18. The technical requirements for the FEDs and Tax Terminals for EMC, ESD, vibrations, temperature intervals, safety etc must be proved by a Declaration issued by the manufacture/importer. The Laboratory has the right to ask for any additional documents.

REPUBLIKA E KOSOVËS/REPUBLIKA KOSOVA/REPUBLIC OF KOSOVO
Qeveria e Kosovës / Vlada Kosova / Government of Kosovo
Ministria e Ekonomisë dhe Financave / Ministarstvo Privrede i Finansija
Ministry of Economy and Finance
Administrata Tatimore e Kosovës / Poreska Administracija Kosova / Tax Administration of Kosovo
Arkiva / Arhiva / Archive
Njësia Org. / Org. Jedin. / Org. Unit: 30
Nr. Prot. / Br. Prot. / Prot. No.: 09-06-1291
Nr. i faqeve / Broj stranica / No. pages:
Data / Datum / Date: 07/09/2009
Dalëse: PRISHTINË/A

Article 13

Specific requirements for the fiscal printers

1. The fiscal printer is supposed to work in a PC system which is performing functions which are similar to the functions of an Electronic cash register with fiscal memory. For this reason the fiscal printer has to meet the following additional requirements:

a) To allow reading of the data from the fiscal memory as standalone device (Without connection to a PC)
b) To be able to control built-in or external customer display;
c) To execute system commands transferred from the PC, which will invoke functions which are similar to the functions performed by an Electronic cash register where commands are entered through the keyboard.

2. The testing of the fiscal printer is performed in a system with a PC and software which allows all functional requirements to be checked.

Approved:

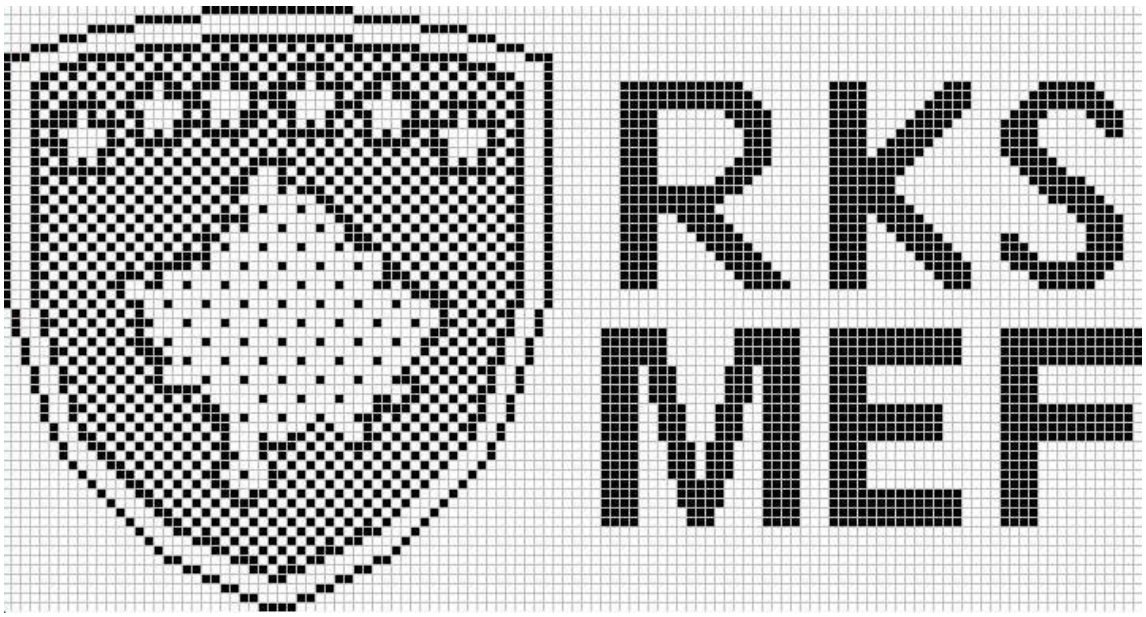
Behxhet Haliti,
General Director,
Tax Administration of Kosovo

Pristine, 28 / 08 / 2009.

APPENDIX № 1

Fiscal Logo

All FED's may have the possibility of printing various text and/or graphic-based. The fiscal logo is a dot graphic placed in net of 120 x 64 dots as follow. Every dot is 0.125 mm. 8 dots are 1 mm. the dimensions of Fiscal Logo is 15 mm x 8 mm.



APPENDIX № 2

Examples of fiscal receipts

Standard receipt

Taxpayer name ADDRESS Phone number:123-456-789 FISCAL NUMBER VAT CERTIFICATE NUMBER Not printed if is empty	Header of receipt
01 OPER. NAME1 OP 1	FED Number, Operator name and number
2 X 2,50 MILK 5,00 A 3X1,50 COCA COLA 4,50 B 2X1.70 ENERGY DRINK 3.40 C	Items description, quantity, price per unit and totals also totals per item associated with VAT RATE letter
TOTAL EURO 12,90	Total in Euro
CHESH 12.00 VAT B 15% 0.59 VAT C 20% 0,57	Payment method Value per VAT rate
TOT. WITHOUT VAT 11,74	Value without VAT TVSH
000463 ITEMS 3 29-06-2009 11:33 SERIAL NR. LA02345678	Receipt number and number of item sold Date and time FED ID
FISCAL RECEIPT NR. 20	Fiscal receipt notification
RKS MEF	Fiscal logo

Receipts with percentage discount and surcharge

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
2 X 0,50	
MILK	1,00 A
DISCOUNT 20%	
	-0.20 A
3X1.50	
ICE TEA	4.50 C
SURCHARGE 20%	0.90 B
TOTAL EURO	6,20
CHESH	0.70
VAT B 15%	0.59
TOT. WITHOUT VAT	5.50
000443	ITEMS 2
29-06-2009	11:33
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 21

RKS MEF

Receipts with value discount and surcharge

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
5 X 2,50	
MILK	12,50 A
DICOUNT	-2.00 A
5X1,50	
COCA COLA	7,50 B
SURCHARGE	1.00 B
TOTAL EURO	19,00
CHESH	19.00
VAT B 15%	1,11
TOT. WITHOUT VAT	17,89
0004634	ITEMS 2
29-06-2009	11:38
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 22

RKS MEF

Receipts with percentage discount and surcharge

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
2 X 2,50	
MILK	5,00 A
3X1.50	
COCA COLA	4.50 B
SUBTOTAL	9.50
DISCOUNT 20%	-1.90*
TOTAL EURO	**7,60**
CHESH	7.60
VAT B 15%	0.47
TOT. WITHOUT VAT	7.13
000454	ITEMS 2
29-06-2009	13:33
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 21

RKS MEF

Receipts with value discount and surcharge Over Subtotal

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
5 X 2,50	
MILK	12,50 A
2X0.50	
BLACK TEA	1.00 A
SUBTOTAL	13.50
SURCHARE	2.00*
TOTAL EURO	**15,50**
CHESH	15.50
	15.50
TOT. WITHOUT VAT	
000455	ITEMS 2
29-06-2009	13:33
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 21

RKS MEF

Receipt with VOID and deep VOID

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME 1
	OP 1
MILK	2,50 A
COCA COLA	1.50 B
ENERGY DRINK	1,70 C
CORRECTION	
MILK	-2,50 A
CORRECTION	
ENERGY DRINKS	-1,70 C
TOTAL EURO	1,50
CHESH	1.50
VAT B 15%	0.20
TOT. WITHOUT VAT	1.30
000456	ITEMS 1
29-06-2009	13:33
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 22

RKS MEF

Receipt with refund

Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
25X 2,50	12,50 A
MILK	
RETURN ITEMS	
BLACK TEA	-0.50 A
TOTAL EURO	12,00
CASH	12.00
TOT. WITHOUT VAT	12.00
000457	ITEMS 1
29-06-2009	16:33
SERIAL NR.	LA02345678

FISCAL RECEIPT NR. 23

RKS MEF

Receipt with all types of payments

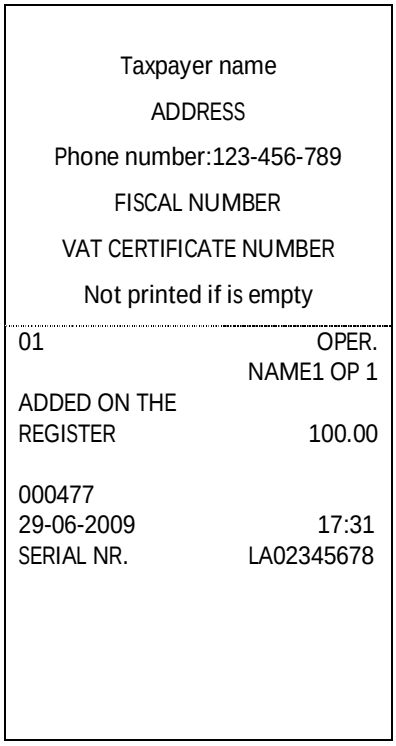
Taxpayer name
ADDRESS
Phone number:123-456-789
FISCAL NUMBER
VAT CERTIFICATE NUMBER
Not printed if is empty

01	OPER. NAME1
	OP 1
10 X 2,50	
MILK	25,00 A
10X1.50	
COCA COLA	15.00 B
TOTAL EURO	**40,00**
CHECK	10,00
CARD	20,00
COUPON	5,00
CASH	5,00
VAT B 15%	1.96
TOT. WITHOUT VAT	38.04
000458	ITEMS 2
29-06-2009	16:31
SERIAL NR.	LA02345678

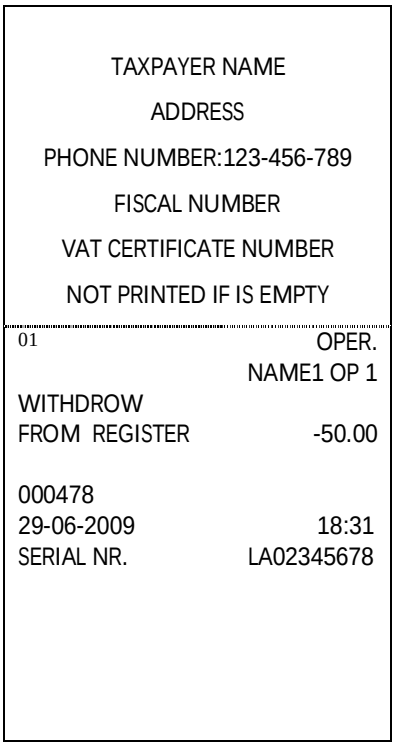
FISCAL RECEIPT NR. 21

RKS MEF

Receive (by manager) amount



Paid out (by manager) amount



APPENDIX № 3

Examples of Daily Fiscal Reports

Taxpayer name

ADDRESS

Phone number:123-456-789

FISCAL NUMBER

VAT CERTIFICATE NUMBER

Not printed if is empty

DAILY FISCAL REPORT Z
0094
SALES

SERVED COSTUMERS	6
TOTAL GROSS	108.10
DISCHARGE	
2	1.90
DISCOUNT	
2	-2.20*
TOTAL NETO	7,60
RETURNED ITEMS	-10.00
2	
CORRECTIONS	-29.70
4	
CHESH	104.80
CHECK	1.00
CARD	1.00
COUPON	1.00
CESH ADDED IN	104.80
REGISTER	
1	100.00
CESH WITHDRAW	-50.00
FROM REGISTER	
REGISTER'S STATUS	154.80
VAT	
EXCLUDING A TL FOR	41.80
VAT RATE	
VAT RATE B 15%	38.17
VALUE WITHOUT VAT	
VAT	5.73
TOTAL PER VAT RATE	43.90
VAT RATE C 20%	
VALUE WITHOUT VAT	18.42
VAT	3.68
TOTAL PER VAT RATE	22.10
VALUE WITHOUT VAT	98.39
VAT	9.41
DAILY TURNOVER	107.80
FISCAL RECEIPT	6
TECHNICAL INTERVENTIONS	36

OVERALL TOTALS

TOTAL SUM	165137610 5.19
TOTAL VAT	124715393 .62

REGISTER IS CLEAR

FISCAL REPORT
0094
LEFT
1906

000454
29-06-2009 13:33
SERIAL NR. LA02345678

FISCAL RECEIPT

RKS MEF

APPENDIX № 4

Example of detailed periodical report from the fiscal memory

Taxpayer name

ADDRESS

Phone number:123-456-789

FISCAL NUMBER

VAT CERTIFICATE NUMBER

Not printed if is empty

DETAILED PERIODICAL FISCAL REPORT Z

SALES

FORM R-MF	0093
UNTIL R-MF	0094
DATE OF FICALIZATION	
26-03-2009	14:04
VAT 20	FROM 0092
29-03-2009	11:6
PRICE 0.00	
VAT EXCLUDED A	
VAT B=15%	
VAT C=20%	
R-MF 0094	29-06-09
FISCAL RECEIPT	1
TURNOVER VAT	1.50
EXCLUDED A	
TURNOVER VAT B	1.70
TURNOVER VAT C	0.00
VAT B	0.22
VAT C	0.00
TOTAL TURNOVER	3.20
TOTAL VAT	0.22
R-MF 0094	29-06-09
FISCAL RECEIPT	6
TURNOVER VAT	41.80
EXCLUDED A	
TURNOVER VAT B	43.90
TURNOVER VAT C	22.10
VAT B	5.73
VAT C	3.68
TOTAL TURNOVER	107.80
TOTAL VAT	9.41
**********	
FISCAL REPORT	2
TOTAL TURNOVER	111.00
TOTAL VAT	9.63
FISCAL RECEIPT	7
**********	
TOTAL TURNOVER VAT	43.30
EXCLUDED A	
TURNOVER VAT B	45.60
TURNOVER VAT C	22.10
TOTAL VAT B	5.95
TOTAL VAT C	3.68
**********	
000472	
29-06-2009	11:23
SERIAL NR.	LA02345678

FISCAL RECEIPT

RKS MEF

APPENDIX № 5

Example of short periodical report from the fiscal memory

Short fiscal memory periodical report (from DFR to DFR)

Taxpayer name

ADDRESS

Phone number:123-456-789

FISCAL NUMBER

VAT CERTIFICATE NUMBER

Not printed if is empty

FISCAL SUMMARY
REPORT Z

FORM R-MF	0093
UNTIL R-MF	0094
DATE OF FICALIZATION	
26-03-2009	14:04
**********	
FISCAL REPORT	2
TOTAL TURNOVER	111.00
TOTAL VAT	9.63
FISCAL RECEIPT	7
**********	
TOTAL TURNOVER VAT EXCLUDED. A	43.30
TURNOVER VAT B	45.60
TURNOVER VAT C	22.10
TOTAL VAT B	5.95
TOTAL VAT C	3.68
**********	
000471	
29-06-2009	11:43
SERIAL NR.	LA02345678

FISCAL RECEIPT

RKS MEF

Short fiscal memory periodical report (from date to date)

Taxpayer name

ADDRESS

Phone number:123-456-789

FISCAL NUMBER

VAT CERTIFICATE NUMBER

Not printed if is empty

FISCAL SUMMARY
REPORT Z

START DATE	29-06-2009
END DATE	29-06-2009
DATE OF FICALIZATION	
26-03-2009	14:04
**********	
FISCAL REPORT	13
TOTAL TURNOVER	3033.55
TOTAL VAT	69.56
FISCAL RECEIPT	30
**********	
TOTAL TURNOVER VAT EXCLUDED. A	1922.70
TURNOVER VAT B	1080.40
TURNOVER VAT C	30.45
TURNOVER VAT D	0.00
TOTAL VAT B	63.49
TOTAL VAT C	5.07
TOTAL VAT D	0.00
**********	
000483	
29-06-2009	11:48
SERIAL NR.	LA02345678

FISCAL RECEIPT

RKS MEF

APPENDIX № 6

Example of periodical report to TAX Administration Server through the TAX Terminal

Monthly report of Fiscal Memory transferred to TAK server

Taxpayer name

ADDRESS

Phone number:123-456-789

FISCAL NUMBER

VAT CERTIFICATE NUMBER

Not printed if is empty

SEND
FISCAL PERIODIC
REPORT Z

START DATE	01-06-2009
END DATE	30-06-2009

DATE OF FICALIZATION

26-03-2009	14:04

****

FISCAL REPORT	15
TOTAL TURNOVER	3148.05
TOTAL VAT	71.97
FISCAL RECEIPT	43

****

TOTAL TURNOVER VAT EXCLUDED. A	2011.70
TURNOVER VAT B	1103.50
TURNOVER VAT C	32.85
TURNOVER VAT D	0.00
TURNOVER VAT E	0.00
TOTAL VAT B	66.50
TOTAL VAT C	5.47
TOTAL VAT D	0.00
TOTAL VAT E	0.00

****

049B311D112DC679
540C8571CE587BDB

TRANSMISSION OK

000500

29-06-2009	18:48
SERIAL NR.	LA02345678

FISCAL RECEIPT

RKS
MEF

INDEX of abbreviation and corresponding articles in which are defined or referred.

Abbreviation	Meaning	Article
AC	Alternating Current ……...	12
ASCII	American Standard Code for Information Interexchange..	11
BRN	Business Registration Number ……..	Appendix 2
CE	Certificate European …….	5
DC	Direct Current ……	12
DFR	Daily Fiscal Report ……	7
EEPROM	Electrically Erasable Programmable Read Only Memory	10
EMC	Electromagnetic Compatibility……..	12
EPROM	Erasable Programmable Read Only Memory ……..	10
ESD	Electrostatic discharge……	12
FED	Fiscal Electronic Device ……	1
FIN	Fiscal Identification Number …….	Appendix 2
FP	Fiscal Printer ……..…...…....	13
FTP	File transfer protocol ……	5
GPRS	General Packet Radio Service ……..	5
ID	Identification Number ……...……	11
IP	Internet Protocol ……..….	11
MD5	The MD5 is a checksum (numeric representation) that is mathematically generated and uniquely identifies an application, or collection of data……	11
MEF	Ministry of Economy and Finance of Kosovo …….	1
PC	Personal Computer …….……..	7
PROM	Programmable Read Only Memory ……..……	10
RAM	Random Access Memory …….…….	11
TAK	Tax Administration of Kosovo …….	1
TCP	Transmission Control Protocol …….	11
TT	Tax Terminal……..	5
VAT	Value Added Tax …….	8